



Idaho Legislative Services Office
Legislative Audits Division

April Renfro, CPA, Manager

DIVISION OF BUILDING SAFETY ANNUAL FOLLOW-UP ON OPEN FINDINGS

On January 30, 2012, the Legislative Services Office released a management report for the Division of Building Safety (Division) for the fiscal years 2008, 2009, 2010, which contained three findings and recommendations. The Division was contacted on May 16, 2012 and a 90 Day Follow-Up report was issued closing two of those findings. The Division was contacted again on December 18, 2013, and this report addresses how it has responded to the remaining open finding and recommendation.

FINDING 3

The suspense account has not been reconciled for at least three years.

We recommended that the Division develop procedures to reconcile the suspense account to ensure that all funds are properly accounted for and deposited.

AUDIT FOLLOW-UP

The Division revised and improved their reconciliation process. New revenue reports were created within the Division's electronic management system to assist with the reconciliation. The balance in the account is reconciled and distributed to the appropriate funds monthly. In addition, previously undistributed amounts were reviewed and distributed based on historical percentages.

STATUS –CLOSED